

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX
REFUND SCHEME LITIGATION

This document relates to: 18-cv-05053,
18-cv-09797, 18-cv-09836, 18-cv-09837,
18-cv-09838, 18-cv-09839, 18-cv-09840,
18-cv-09841, 18-cv-10100¹

MASTER DOCKET

18-md-2865 (LAK)

DECLARATION OF BRANDON R. DILLMAN

I, Brandon R. Dillman, depose and say as follows:

1. I am an associate of the law firm K&L Gates LLP.
2. K&L Gates LLP is counsel for Defendants / Third-Party Plaintiffs Darren Wittwer, Robert Crema, and Acer Investment Group, LLC in the above-captioned related actions.
3. I have personal knowledge of the matters discussed in this declaration.

¹ The related actions include the following cases, which were pending in the District of Utah prior to transfer to this Court for pre-trial purposes: *SKAT v. DW Construction, Inc. Retirement Plan*, 18-cv-09797 (S.D.N.Y.); *SKAT v. Kamco Investments Inc. Pension Plan*, 18-cv-09836 (S.D.N.Y.); *SKAT v. Kamco LP Profit Sharing Pension Plan*, 18-cv-09837 (S.D.N.Y.); *SKAT v. Linden Associates Defined Benefit Plan*, 18-cv-09838 (S.D.N.Y.); *SKAT v. Moira Associates LLC 401K Plan*, 18-cv-09839 (S.D.N.Y.); *SKAT v. Riverside Associates Defined Benefit Plan*, 18-cv-09840 (S.D.N.Y.); and *SKAT v. American Investment Group of New York, L.P. Pension Plan*, 18-cv-09841 (S.D.N.Y.) (together, the “Utah Actions”). The related actions also include *SKAT v. Newsong Fellowship Church 401k Plan*, 18-cv-10100 (S.D.N.Y.), which was pending in the Eastern District of Pennsylvania prior to transfer to this Court for pre-trial purposes, and *SKAT v. The Goldstein Law Group PC 401k Profit Sharing Plan*, 18-cv-05053 (S.D.N.Y.), which was pending in the Southern District of New York prior to multi-district consolidation.

4. Attached hereto as Exhibit A is a true and correct copy of transcript excerpts of the deposition of third-party plaintiff David Schulman, at which Third-Party Defendant ED&F Man Capital Markets, Ltd. (“ED&F”) deposed Mr. Schulman.

5. Attached hereto as Exhibit B is a true and correct copy of transcript excerpts of the deposition of third-party plaintiff Joan Schulman, at which ED&F deposed Ms. Schulman.

6. Attached hereto as Exhibit C is a true and correct copy of transcript excerpts of the deposition of former party-defendant Louise Kaminer, at which ED&F deposed Louise Kaminer.

7. Attached hereto as Exhibit D is a true and correct copy of ED&F’s Notice of Deposition of Scott Goldstein.

8. Attached hereto as Exhibit E is a true and correct copy of transcript excerpts of the deposition of third-party plaintiff Sheldon Goldstein, at which ED&F deposed Mr. Goldstein on November 9, 2020.

9. Attached hereto as Exhibit F is a true and correct copy of ED&F’s Notice of Deposition of Darren Wittwer.

10. Attached hereto as Exhibit G is a true and correct copy of ED&F’s Notice of Deposition of Robert Crema. ED&F deposed Robert Crema, one of Acer’s members and marked Robert Crema’s Third-Party Complaint as an exhibit on February 9, 2021.

11. Attached as Exhibit H is a true and correct copy of ED&F’s Notice of Deposition of Stacey Kaminer, one of Acer’s members. ED&F deposed Ms. Kaminer on April 20, 2021.

12. Attached as Exhibit I is a true and correct copy of ED&F’s Notice of Deposition of Christian Ekstrand, dated May 4, 2021.

13. Attached as Exhibit J is a true and correct copy of ED&F’s Notice of Deposition of Jens Brøchner, dated April 26, 2021.

14. Attached as Exhibit K is a true and correct copy of ED&F's Letter Motion Compel to Compel SKAT to Produce Documents, attaching SKAT's Responses and Objections, Doc. No. 351 in 18-md-2865.

15. Attached as Exhibit L is a true and correct copy of ED&F's Letter Motion for Leave to File Supplemental Exhibits filed by ED&F, Doc. No. 354 in 18-md-2865.

I, Brandon R. Dillman, hereby declare under penalty of perjury that the foregoing is true and correct.

Dated: May 21, 2021

/s/ Brandon R. Dillman

Brandon R. Dillman